duplicate; one copy being filed in the Taluk Cutcherry and another copy sent to ar. The Amildar (Tahsildar or Mamlatdar) may in his tours in the taluk satisfy occasional inspections of the correctness of the entries in the account books. Under of the Co-operative Act, each Society is entitled to a free audit of the accounts once he hands of the Registrar. The same section also gives power to the Deputy Com- r Collector or any person authorized by him in this behalf, to inspect at any time accounts, papers, etc., of a Society. To help the panchayet in fixing the amount of granted to a member, extracts from the Village Khate (Ledger) may usefully be for reference, and the encumbrances on the lands as known from the Registration t books may also be noted from time to time. The book containing this information s a sort of castelletto in fixing the credit of a member. Other books to be maintain- gister of members and a minute-book.

The cost of maintenance will, unless the number of members very largely increases nsactions become numerous, not be much. The account forms being on the basis forms, will be easily understood and a literate person may be employed to write up unts for a small annual remuneration or honorarium calculated on the profits of the The members of the panchayet need be given no remuneration, at any rate in the as the work to be done is of a simple nature and will occupy but a very small part me. No large establishment for guarding the store is necessary also, as on account fined air in the grain-pits when covered these pits have to be kept open for a num- rs before a person can enter them and take out any grain. The members may be keep an eye on the store by turns and the village watchman may be given a small tion for guarding it specially. In fact, each member of the association being himself in the store, and considering that on account of its narrow limits every small event known in a village, it will be rare that any unauthorized meddling with the store r.

Each village store may generally begin as an independent one; but as the number of es increases, they will require to be federated to a central association at the Taluk rters on some such lines as those of the Village Union and the Taluk Boards. While -store may remain in the village, the cash realised may be transferred to the custody ociation at the Taluk Head-quarters, to be dealt with according to the rules which ramed when the need arises. Ultimately other central organizations federating the ociations may also be needed. From what I have seen of village life, I believe that a f the kind I have sketched is more likely to commend itself to the villagers than a bitious one from the top radiating to the villages, although attempts in this direction lso be vigorously made. The merit of a village store is its publicity and its simplicity. e within the comprehension of any ordinary villager and every transaction will be the he place, possibly even before it may actually take place. The store will be under the te eye of every member or other person who may happen to pass by it, and accustom- e villagers are to preserve grain in pits or other receptacles, a store of the kind I have ed, will appear to be the safest form in which it can be maintained, as much on account se with which it can be kept up, as on account of the confidence which it is sure to n the minds of the villagers, that the store is not a fraud but that it is started solely for enefit.

The annual general meeting may be held on the Hindu New-year's-day (Ugadi), other day of rejoicing. In course of time, the village associations may, if properly ed, furnish funds for the primary education of its members and others, look to the sanitation of the village, and in other ways be helpful to the fulfilment of the communal However, these are only dreams now, and I think, we may for the present limit our- o the work of starting village stores on the lines indicated by me in a few selected places e as experiments, and on the strength of the experience thereby gained, guide our future The motto of *festina lente* should be the motto of every village store to be started ex- ntally, for the chief recommendation of the motto, it is apparent, is the cautious wisdom dvice.

Two stores of the kind described by me have been lately started in two villages in the State, one at a place called Kotta in the Sira Taluk and the other at a village called ndra in the Anekal Taluk. I append the rules which guide these stores at present. ules, I may add, explain a few points which could not find mention in the body of the Memorandum.

M. SHAMA RAO,
Registrar of Co-operative Societies in Mysore.

RULES OF THE GRAIN-BANK ESTABLISHED AT KOTTA IN THE SIRA TALUK.

Name.

his Bank shall be known as the Kotta Grain-Bank. It will be situated in the Kotta vil- f the Sira Taluk.

Objects.

2. The objects of the Bank shall be to collect grain and money capital, lend to the members and in other ways help them in the cultivation of their lands or in the pursuit of other materially useful occupations to be approved by the general body of members from time to time

Membership.

3. Those that wish to become members of this Bank should either be owners of lands belonging to the Kotta village or have some material interest in them.

4. Persons desiring to become members should apply in writing to the President of the Panchayat of the Bank. The Panchayet shall, after such inquiry as may be necessary, either admit or reject the application by a majority of votes.

5. Every person whose application for admission is rejected may appeal against the decision of the Panchayet to the general body of members at a meeting assembled.

6. Persons whose applications for membership are accepted should sign their names or affix their marks to a Register of Members, such signature or mark being attested by a member. The Register shall contain the name, father's name, address and occupation of each member.

7. Every person whose application for membership has been accepted shall pay an entrance donation of four annas.

8. The liability of a past member for the debts of the bank as they existed at the time when he ceases to be a member shall continue for a period of one year, from the date of ceasing to be a member. Similarly, the estate of a deceased member shall be liable for a period of one year from the time of his decease.

9. A member can resign his membership at any time. In such a case, he will have the right to receive before the next Sivaratri festival the quantity of grain or money standing at his credit, deducting however, any quantity of grain or sum of money due to the Bank.

10. In case of the death of a member, his legal heir may, with the consent of the Panchayet, become a member. In case he does not wish to become a member, or if he is not admitted as a member by the Panchayet, he has a right to receive before the next Sivaratri all grain and money, standing at the credit of the deceased minus whatever is due to the Bank.

11. Nothing contained in Rules 10 and 11 shall be deemed to prevent the Panchayet from making payment earlier than Sivaratri, if sufficient grain or money is on hand and payment can be made without inconvenience to the general interests of the Bank.

Capital.

12. Every member is required to contribute annually, before the Sivaratri, to the capital of the Bank not less than one kolaga (10 seers) of Paddy or Ragi for each Kandy of 200 seers harvested by him.

13. The Panchayet with the previous sanction of the general body of members, at a meeting assembled, may raise a loan of grain or money either from members or from outsiders for any authorized purpose at such rates of interest as may be fixed by the Panchayet.

14. The Panchayet may also receive deposits of grain or money from members and others, to such extent and at such rates of interest as may be authorized by the general body of members from time to time.

Loans.

15. The maximum amount of credit to be allowed to a member shall from time to time be prescribed by the general body of members.

16. Within this limit, every member shall be entitled, according to priority of application, the resources of the Bank permitting, to obtain loan at any time under such conditions as the Panchayet may impose.

17. If a member repays within six months of taking a grain-loan, the rate of interest shall be six ballas per kandy per annum. If the period of repayment exceeds six months, the rate will be two kolagas per kandy per annum. The whole of the loan, whenever taken, is repayable before the next Sivaratri. In case of money loan, the rate of interest shall be two pies per rupee per month.

18. Application for loans must not be in default in respect of any previous loans.

19. No loans shall be given before a duly executed instrument is obtained from the member, with or without sureties, as may be settled by the Panchayet.

20. Absolute punctuality of repayment shall be enforced on pain of such penalty as may from time to time be prescribed by the general body of members.

21. Loans found irrecoverable shall be written off by charging them to the Reserve Fund.

General Meeting.

22. Either on the Hindu New Year's day (Ugadi) or on some other day which may be convenient before the 15th Suddha of Chaitra, a General Meeting of the members will be held, at which the Panchayet shall present a report of the transactions of the previous year.

Reserve Fund.

23. Of the net profits, *i.e.*, profits remaining after working expenses are deducted, not less than one-fourth as may be determined at the Annual General Meeting, shall be carried to the Reserve Fund. Out of the remainder, dividends may be distributed among the members in such manner as the Panchayet, under the direction of the general body of members, may settle from time to time.

24. No portion of the Reserve Fund shall be utilized for any purpose without the sanction of the Registrar.

25. The year of the Bank shall be the Hindu Samvatsara commencing on the 1st of Chaitra Suddha.

The Panchayet.

26. The Panchayet shall consist of five members one of whom will be the President, to be elected annually at the general meeting. Casual vacancies shall be filled up by the remaining members of the Panchayet till the next election of the Panchayet.

27. The Panchayet shall be vested with the management of the affairs of the Bank.

28. Extraordinary General Meetings may be called whenever the Panchayet needs, or when there is a requisition in writing signed by any ten or more members of the Bank. Whenever a General Meeting is proposed to be called, the purpose for which it is called shall be specified.

29. Notices of General Meetings shall be given to all members at least seven days before the dates of holding such meetings.

30. The quorum for a meeting of the Panchayet shall be three.

31. All questions before a General Meeting or a meeting of the Panchayet shall be decided by a majority of votes, and when votes are equal, the President shall have a casting vote.

32. The Panchayet shall arrange to preserve the grain received either in a grain-pit or in such other manner as may be settled by them.

33. Whenever grain is to be put into the stores or taken out of it, it shall be so done in the presence of at least two members of the Panchayet.

34. The Panchayet may also arrange to sell any surplus grain remaining in the store after making loans, when prices are high. They may also arrange to purchase out of the money so realized any quantity of grain considered necessary, at the next harvest when prices are cheap.

35. No member of the Panchayet shall vote on any application for a loan in which he himself is interested as borrower or surety. The cash funds of the Bank shall remain in the custody of the President and when they exceed a sum of Rs. 10 shall be deposited either in the Post Office or Government Savings Bank.

Accounts and Registers.

36. Besides the Register of members, the following account and other books shall be maintained by the Bank :—

1. The Day Book or Khirdi.
2. The Khate or Ledger.
3. The Stock Book.
4. The Minute Book embodying the proceedings of the general body of members and of the Panchayet.

37. In matters not expressly provided for by these rules and in disputed cases, the orders of the Registrar shall be obtained.

RATES OF SUBSCRIPTION, ETC., TO THE MYSORE GAZETTE.

What edition	Period	Subscription in Mysore	Postage for places out of Mysore
		Rs. a.	Rs. a.
English *or* Kanarese edition ...	12 months	3 8	1 12
Ditto	6 „	1 12	0 14
Ditto	3 „	0 14	0 7
English *and* Kanarese editions ...	12 „	7 0	3 8
Ditto	6 „	3 8	1 12
Ditto	3 „	1 12	0 14
Single copy of current year's Gazette, exclusive of Regulations and orders	...	0 8	Exact cost.
Prices for copies of previous years can be ascertained on application.			

Under Government Notification No. 155, dated 2nd July 1891, the Kanarese portion of the *Mysore Gazette* will be supplied to Shanbhogs and Patels within the Province at *half* of the above rates on production of certificate from Amildar of the taluk to the effect that such applicant is *bonâ fide* on duty at the time.

Under Government Order No. 24205-6– G. 6200, dated 21st June 1895, the above privilege is extended to Nad Patels also.

RATES FOR CIVIL COURT, &c., NOTICES.

Particulars	1st insertion	2nd and subsequent insertions
	Rs. a.	Rs. a.
Notices by Civil Courts of Applications for Certificates under Act XXVII of 1860	2 8	1 4
Notices by Civil Courts of Insolvency Applications under Section 347 of Civil Procedure Code	5 0	2 8
Insolvency Orders issued by the Civil Courts under Section 354 of the Civil Procedure Code	*Free.*	
Notices issued by Revenue Officers for the grant of duplicate coffee pattas, etc. ... ... per page ...	10 0	5 0

1st insertion As. 8, 2nd insertion As. 6, and 3rd and subsequent insertions As. 4 per line.

When postage labels are sent in payment of subscription, etc., one anna extra per rupee should be added.

NOTICE.

No. 1.—The *Mysore Gazette* is published at Bangalore every Thursday. Application for the supply of the Gazette on *Public Service* should be addressed to the Secretary to the Government of Mysore, General and Revenue Departments. Postage is not charged for places within the Mysore Province. All subscriptions and advertisement charges are payable *in advance*.

No. 2.—It is hereby notified that, as Government Treasuries in Mysore are authorized to receive and credit Gazette subscriptions as well as publication charges remitted by Courts, and other private parties, all such moneys should be sent to Treasuries and only Treasury receipts forwarded to this office. No money orders will be received by the undersigned except from outside the Province.

No. 3.—Much inconvenience is caused in this office by subscribers not giving their full and correct addresses, and writing illegibly on the money order coupons, which are unfit for record.

No. 4.—Communications on post-cards or on paper less than half a sheet of foolscap will not receive attention.

No. 5.—An efficient system of check and counter-check is maintained over the despatching of Gazette copies forwarded through post. No responsibility will be accepted when copies miscarry, or are not delivered to addressees, and such losses will not be replaced by duplicate copies.

No. 6.—Complaints regarding non-receipts of the Gazette should be forwarded to the undersigned within a week after the date on which it is due.

No. 7.—Copy is sometimes sent to the Press late on Wednesday evenings for publication in the next day's Gazette. This involves considerable inconvenience to the Press and expense to Government. It is therefore notified that all matter intended for publication in Parts II, III and IV should reach this office not later than Tuesday evening; and that for Part I not later than the forenoon of Wednesday, for the following Thursday's issue of the Gazette.

No. 8.—It is requested that Departments will refrain from sending to the Press any matter for publication as extremely urgent later than 12 noon on Tuesdays, when such matter can without inconvenience be held over for the next week's Gazette.

No. 9.—Spare copies of notifications, etc., are often asked for long after their publication, when the matter has been broken up, necessitating its resetting, causing inconvenience to the Press and waste of money. It is therefore requested that when spare copies are wanted, a note to that effect, stating the number of copies, be made at foot of such notification, etc.

No. 10.—If no instructions, either at foot of notifications, or separately by docket, accompany any matter, it will be printed in the language in which it is written, and published only once.

C. H. YATES,
Compiler, Mysore Gazette.